Vietnam Tariff Intelligence

HS 9401.99.10 detail

HS code	9401.99.10
Description	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof / - Parts: / - - Other: / - - - Of seats of subheading 9401.10.00
Unit	chiếc
Generated	11/11/2026 19:10:57
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/94019910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18522
Preferential (MFN)	0	0%	73/2025/NĐ-CP	2025-03-31	BT2026!N18522
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18522
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-PH)	0% (except PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17826
ATIGA	2022	2022	0	AT!E17755
ATIGA	2023	2023	0	AT!F17755
ATIGA	2024	2024	0	AT!G17755
ATIGA	2025	2025	0	AT!H17755
ATIGA	2026	2026	0	AT!I17755
ATIGA	2027	2027	0	AT!J17755
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17811
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17811
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17811

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17811
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17811
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17811
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17812
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17812
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17812
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17812
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17812
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17812
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17817
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17774
AIFTA	30/12/2022	2022	5	AI!F17769
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17769
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17769
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17769
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17769
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17769
VKFTA	2022	2022	0	VK!E17815
VKFTA	2023	2023	0	VK!F17815
VKFTA	2024	2024	0	VK!G17815
VKFTA	2025	2025	0	VK!H17815
VKFTA	2026	2026	0	VK!I17815
VKFTA	2027	2027	0	VK!J17815
VCFTA	2022	2022	0	VC!D17877
VCFTA	2023	2023	0	VC!E17877
VCFTA	2024	2024	0	VC!F17877

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17877
VCFTA	2026	2026	0	VC!H17877
VCFTA	2027	2027	0	VC!I17877
VN-EAEU	2022	2022	0	EAV!D17855
VN-EAEU	2023	2023	0	EAV!E17855
VN-EAEU	2024	2024	0	EAV!F17855
VN-EAEU	2025	2025	0	EAV!G17855
VN-EAEU	2026	2026	0	EAV!H17855
VN-EAEU	2027	2027	0	EAV!I17855
AHKFTA	2022	2022	0	AKH!D17848
AHKFTA	2023	2023	0	AKH!E17848
AHKFTA	2024	2024	0	AKH!F17848
AHKFTA	2025	2025	0	AKH!G17848
AHKFTA	2026	2026	0	AKH!H17848
AHKFTA	2027	2027	0	AKH!I17848
EVFTA	2022	2022	0	EV-NK!D17878
EVFTA	2023	2023	0	EV-NK!E17878
EVFTA	2024	2024	0	EV-NK!F17878
EVFTA	2025	2025	0	EV-NK!G17878
EVFTA	2026	2026	0	EV-NK!H17878
EVFTA	2027	2027	0	EV-NK!I17878
UKVFTA	2022	2022	0	UKV!D17877
UKVFTA	2023	2023	0	UKV!E17877
UKVFTA	2024	2024	0	UKV!F17877
UKVFTA	2025	2025	0	UKV!G17877
UKVFTA	2026	2026	0	UKV!H17877

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17877
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17971
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17971
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17971
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17971
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17971
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17971
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17971
RCEP A	2022	2022	0	RCEPT-A!D17840
RCEP A	2023	2023	0	RCEPT-A!E17840
RCEP A	2024	2024	0	RCEPT-A!F17840
RCEP A	2025	2025	0	RCEPT-A!G17840
RCEP A	2026	2026	0	RCEPT-A!H17840
RCEP A	2027	2027	0	RCEPT-A!I17840
RCEP B	2022	2022	0	B!D17840
RCEP B	2023	2023	0	B!E17840
RCEP B	2024	2024	0	B!F17840
RCEP B	2025	2025	0	B!G17840
RCEP B	2026	2026	0	B!H17840
RCEP B	2027	2027	0	B!I17840
RCEP C	2022	2022	0	C!D17838
RCEP C	2023	2023	0	C!E17838
RCEP C	2024	2024	0	C!F17838
RCEP C	2025	2025	0	C!G17838
RCEP C	2026	2026	0	C!H17838
RCEP C	2027	2027	0	C!I17838

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17837
RCEP D	2023	2023	0	D!E17837
RCEP D	2024	2024	0	D!F17837
RCEP D	2025	2025	0	D!G17837
RCEP D	2026	2026	0	D!H17837
RCEP D	2027	2027	0	D!I17837
RCEP E	2022	2022	0	E!D17841
RCEP E	2023	2023	0	E!E17841
RCEP E	2024	2024	0	E!F17841
RCEP E	2025	2025	0	E!G17841
RCEP E	2026	2026	0	E!H17841
RCEP E	2027	2027	0	E!I17841
RCEP F	2022	2022	0	F!D17840
RCEP F	2023	2023	0	F!E17840
RCEP F	2024	2024	0	F!F17840
RCEP F	2025	2025	0	F!G17840
RCEP F	2026	2026	0	F!H17840
RCEP F	2027	2027	0	F!I17840
VIFTA	2024	2024	0	VI!F16719
VIFTA	2025	2025	0	VI!G16719
VIFTA	2026	2026	0	VI!H16719
VIFTA	2027	2027	0	VI!I16719

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9401.99 has 6 lines; 9401.99.10 is distinguished from its siblings by: Of seats of subheading 9401.10.00.	9401.99.21 Headrest stiffeners and armrests for seats of subheading 9401.20.10; 9401.99.29 Other; 9401.99.30 Of seats of subheading 9401.31.00 and 9401.39.00; 9401.99.91 Of plastics; 9401.99.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9401.99.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9401.99.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9401.99.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 9401.99.10 was checked against BT2026 (cell BT2026!N18522), basis 73/2025/NĐ-CP.		73/2025/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.